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8 *Attorneys for United States of America*

9 UNITED STATES DISTRICT COURT FOR THE  
10 NORTHERN DISTRICT OF CALIFORNIA

11 IN THE MATTER OF THE TAX )  
LIABILITIES OF: ) Civil Number:

12 JOHN DOES, United States person(s), who )  
13 directly or indirectly had authority over any ) **NOTICE OF FILING EX PARTE**  
combination of accounts held with Payward ) **PETITION FOR LEAVE TO SERVE**  
14 Ventures Inc., d/b/a Kraken or Kraken.com, or ) **“JOHN DOE” SUMMONS**  
its predecessors, subsidiaries, divisions, or )  
15 affiliates (collectively, “Kraken”), with at )  
least the equivalent of \$20,000 in value of )  
16 transactions (regardless of type) in )  
cryptocurrency in any one year, for the period )  
17 January 1, 2016 through December 31, 2020. )

18 The United States of America notifies the Court that it has commenced this ex parte proceeding  
19 pursuant to Section 7609(f) of the Internal Revenue Code (26 U.S.C.), for leave to serve an Internal  
20 Revenue Service “John Doe” summons upon Payward Ventures, Inc. and Subsidiaries. Pursuant to 26  
21 U.S.C. § 7609(h), the determination to be made by the Court “shall be made ex parte and shall be made  
22 solely on the petition and supporting affidavits.” Thus, the pleadings filed in this proceeding will not be  
23 served upon any person or entity and no other filings are permitted from other persons or entities.  
24 Accordingly, this matter is ripe for the Court’s consideration.

25 The United States requests that the Court review the Petition and supporting documents and enter  
26 the Proposed Order at the Court’s earliest opportunity.  
27

1 Dated this 30th day of March, 2021.

2 DAVID A. HUBBERT  
3 Acting Assistant Attorney General

4 /s/ Amy Matchison  
5 AMY MATCHISON  
6 Trial Attorney, Tax Division  
7 U.S. Department of Justice  
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